

01/13/02 11:36

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 11/13/02

FINANCIAL REPORT

West Baton Rouge Council on Aging, Inc.  
Port Allen, Louisiana

June 30, 2002

**FINANCIAL REPORT**

**West Baton Rouge Council on Aging, Inc.  
Port Allen, Louisiana**

**June 30, 2002**

**MICHAEL R. CHOATE  
Certified Public Accountant**



2915 S. Sherwood Forest Blvd., Suite B  
Baton Rouge, LA 70816 (225) 293-7131  
Fax (225) 293-3651

West Causeway Executive Center  
1305 West Causeway Approach, Suite 201  
Mandeville, LA 70471  
(504) 674-9092 Fax (504) 626-9227

## INDEPENDENT AUDITOR'S REPORT

West Baton Rouge Council on Aging, Inc.  
Port Allen, Louisiana

We have audited the accompanying general purpose financial statements of the West Baton Rouge Council on Aging, Inc., as of and for the year ended June 30, 2002 as listed in the table of contents. These general purpose financial statements are the responsibility of the Council's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, **Government Auditing Standards**, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the West Baton Rouge Council on Aging, Inc., Port Allen, Louisiana as of June 30, 2002, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with **Governmental Auditing Standards**, we have also issued a report dated August 14, 2002, on our consideration of the Council's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements of the West Baton Rouge Council on Aging, Inc., taken as a whole. The accompanying financial information listed as supplementary financial information in the table of contents is presented for purposes of additional analysis and is not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

A handwritten signature in black ink, reading "Michael R. Choate". The signature is fluid and cursive, with a long horizontal stroke extending from the end of the name.

CERTIFIED PUBLIC ACCOUNTANTS

August 14, 2002



2915 S. Sherwood Forest Blvd., Suite B  
Baton Rouge, LA 70816 (225) 292-7431  
Fax (225) 293-3651

West Causeway Executive Center  
1305 West Causeway Approach, Suite 201  
Mandeville, LA 70171  
(504) 671-9092 Fax (504) 626-9227

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND ON  
INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON  
AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE  
WITH GOVERNMENT AUDITING STANDARDS**

West Baton Rouge Council on Aging, Inc.  
Port Allen, Louisiana

We have audited the financial statements of the West Baton Rouge Council on Aging, Inc., as of and for the year ended June 30, 2002, and have issued our report thereon, dated August 14, 2002. We conducted our audit in accordance with generally accepted auditing standards, and **Government Auditing Standards**, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the financial statements of the West Baton Rouge Council on Aging, Inc. are free of material misstatement, we performed tests of the Council's compliance with certain provisions of laws, regulations and contracts, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Governmental Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered West Baton Rouge Council on Aging, Inc.'s internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting.

Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does *not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.* We noted no matters involving the internal control over financial reporting and its operations that we consider to be material weaknesses.

This report is intended for the information of the audit committee, management and federal awarding agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited.

A handwritten signature in black ink, reading "Michael R. Choate". The signature is fluid and cursive, with a long horizontal flourish extending to the right.

CERTIFIED PUBLIC ACCOUNTANTS

August 14, 2002



# TABLE OF CONTENTS

## Financial Report

West Baton Rouge Council on Aging, Inc.  
Port Allen, Louisiana

June 30, 2002

	<u>Exhibit</u>	<u>Page</u>
INDEPENDENT AUDITOR'S REPORT		
REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENTAL AUDITING STANDARDS		
GENERAL PURPOSE FINANCIAL STATEMENTS		
Combined Balance Sheet - All Fund Types and Account Group	A	1
Combined Statement of Revenues, Expenditures and Changes in Fund Balances - All Governmental Fund Types	B	2
Combined Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual - General Fund Type	C	4
Combined Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual - Special Revenue Fund Type	D	5
Notes to Financial Statements	E	7
	<u>Schedule</u>	
SUPPLEMENTARY FINANCIAL INFORMATION		
Combining Schedule of Program Revenues and Expenditures - Special Revenue Funds	1	15
Combining Schedule of Program Revenues and Expenditures - General Funds	2	19
Schedule of Federal Financial Assistance	3	20
Schedule of Revenue, Expenditures and Changes in Fund Balances - Budget and Actual - Special Revenue Funds	4	21
- General Funds	4	31
Schedule of General Fixed Assets and Changes in General Fixed Assets	5	32

TABLE OF CONTENTS - continued

Financial Report

West Baton Rouge Council on Aging, Inc.  
Port Allen, Louisiana

June 30, 2002

	<u>Exhibit</u>	<u>Page</u>
OTHER		
Findings, recommendations and corrective actions - current year		33
Corrective action taken on prior year findings		34
Exit Conference		35



COMBINED BALANCE SHEET - ALL FUND TYPES

West Baton Rouge Council on Aging, Inc.  
Port Allen, Louisiana

June 30, 2002

	<u>Account Groups</u>				
	<u>General</u>	<u>Special Revenue</u>	<u>General Fixed Assets</u>	<u>General Long Term Debt</u>	<u>Total (Memorandum Only)</u>
<b>ASSETS</b>					
Cash	\$ 61,775	\$224,592	\$ -	\$ -	\$286,367
Accounts receivable	-	1,909	-	-	1,909
Prepaid expenditures	693	-	-	-	693
General fixed assets	-	-	223,083	-	223,083
Amount to be provided to retire long term debt	-	-	-	17,853	17,853
<b>Total assets</b>	<b>\$ 62,468</b>	<b>\$226,501</b>	<b>\$223,083</b>	<b>\$ 17,853</b>	<b>\$529,905</b>
<b>LIABILITIES</b>					
Accounts payable	276	-	-	-	276
Accumulated unpaid vacation	-	-	-	17,853	17,853
<b>Total liabilities</b>	<b>276</b>	<b>-</b>	<b>-</b>	<b>17,853</b>	<b>18,129</b>
<b>FUND BALANCE</b>					
Investment in general fixed assets	-	-	223,083	-	223,083
<b>Fund balance</b>	<b>62,192</b>	<b>226,501</b>	<b>-</b>	<b>-</b>	<b>288,693</b>
<b>Total liabilities and fund balance</b>	<b>\$ 62,468</b>	<b>\$226,501</b>	<b>\$223,083</b>	<b>\$ 17,853</b>	<b>\$529,905</b>

The notes on Exhibit E are an integral part of this statement.

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - ALL GOVERNMENTAL FUND TYPES

West Baton Rouge Council on Aging, Inc.  
Port Allen, Louisiana

For the year ended June 30, 2002

	<u>General</u>	<u>Special Revenue</u>	<u>Total (Memorandum Only)</u>
<u>REVENUES</u>			
Ad valorem taxes	\$ -	\$432,317	\$432,317
Intergovernmental:			
Capital Area Agency on Aging-District II, Inc.	-	75,566	75,566
State of Louisiana	21,779	-	21,779
Other:			
Contributions	-	15,587	15,587
Interest income	3,572	-	3,572
Project Care	-	6,866	6,866
Other	7,588	-	7,588
In Kind	<u>6,000</u>	<u>-</u>	<u>6,000</u>
Total revenues	<u>38,939</u>	<u>530,336</u>	<u>569,275</u>
<u>EXPENDITURES</u>			
Current:			
Personnel	-	364,861	364,861
Operating services and supplies	-	82,351	82,351
Project Care	-	2,940	2,940
Capital outlay	-	23,200	23,200
Debt service	-	62,955	62,955
Other	11,201	29,168	40,369
In Kind	6,000	-	6,000
Travel	<u>-</u>	<u>866</u>	<u>866</u>
Total expenditures	<u>17,201</u>	<u>566,341</u>	<u>583,542</u>
Excess of revenues over (under) expenditures	21,738	(36,005)	(14,267)

The notes on Exhibit E are an integral part of this statement.

	<u>General</u>	<u>Special Revenue</u>	<u>Total (Memorandum Only)</u>
<u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in	2,474	398,313	400,787
Operating transfers out	(24,253)	(376,534)	(400,787)
Excess (deficiency) of revenues and other sources over expendi- tures and other uses	(41)	(14,226)	(14,267)
<u>FUND BALANCE</u>			
Beginning of year	<u>62,233</u>	<u>240,727</u>	<u>302,960</u>
End of year	<u>\$ 62,192</u>	<u>\$226,501</u>	<u>\$288,693</u>

The notes on Exhibit E are an integral part of this statement.

COMBINED STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
- GENERAL FUND TYPE

West Baton Rouge Council on Aging, Inc.  
 Port Allen, Louisiana  
 For the year ended June 30, 2002

	<u>2002</u>		<u>Variance -</u>
	<u>Budget</u>	<u>Actual</u>	<u>Favorable</u>
<u>REVENUES</u>			<u>(Unfavorable)</u>
Capital Area Agency-	\$ -	\$ -	\$ -
District II, Inc.			
Intergovernmental:			
State of Louisiana	21,779	21,779	-
Other:			
Contributions			
Interest income	3,572	3,572	-
Other	7,588	7,588	-
In Kind	6,000	6,000	-
Total revenues	<u>38,939</u>	<u>38,939</u>	<u>-</u>
<u>EXPENDITURES</u>			
Current:			
Operating services and			
supplies	-	-	-
Capital Outlay	-	-	-
Other	11,201	11,201	-
In Kind	6,000	6,000	-
Total expenditures	<u>17,201</u>	<u>17,201</u>	<u>-</u>
Excess of revenues			
over (under) expenditures	21,738	21,738	-
<u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in	-	2,474	2,474
Operating transfers out	(21,779)	(24,253)	(2,474)
Excess (deficiency) of			
revenues and other			
sources over expendi-			
tures and other uses	\$ <u>(41)</u>	(41)	\$ <u>-</u>
<u>FUND BALANCE</u>			
Beginning of year		<u>62,233</u>	
End of year		<u>\$ 62,192</u>	

The notes on Exhibit E are an integral part of this statement.

COMBINED STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
- SPECIAL REVENUE FUND TYPE

West Baton Rouge Council on Aging, Inc.  
Port Allen, Louisiana  
For the year ended June 30, 2002

	2002		Variance -
	Budget	Actual	Favorable (Unfavorable)
<b>REVENUES</b>			
Ad valorem taxes	\$432,317	\$432,317	\$ -
Intergovernmental:			
Capital Area Agency			
District II, Inc.	75,566	75,566	-
State of Louisiana	-	-	-
Other:			
Contributions	15,587	15,587	-
Project Care	6,866	6,866	-
Other	-	-	-
Total revenues	<u>530,336</u>	<u>530,336</u>	<u>-</u>
<b>EXPENDITURES</b>			
Current:			
Personnel	364,861	364,861	-
Operating services			
and supplies	82,351	82,351	-
Project Care	2,940	2,940	-
Capital outlay	23,200	23,200	-
Debt service	62,955	62,955	-
Other	29,168	29,168	-
Travel	866	866	-
Total expenditures	<u>566,341</u>	<u>566,341</u>	<u>-</u>
Excess of revenues over (under) expenditures	(36,005)	(36,005)	-
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating transfers in	398,313	398,313	-
Operating transfers out	<u>(376,534)</u>	<u>(376,534)</u>	<u>-</u>

The notes on Exhibit E are an integral part of this statement.

	<u>2002</u>		Variance -
	<u>Budget</u>	<u>Actual</u>	<u>Favorable</u> <u>(Unfavorable)</u>
Excess of (deficiency) of revenues and other sources over expendi- tures and other uses	<u>\$(14,226)</u>	(14,226)	<u>\$ -</u>
<u>FUND BALANCE</u>			
Beginning of year		<u>240,727</u>	
End of year		<u>\$226,501</u>	

The notes on Exhibit E are an integral part of this statement.



NOTES TO FINANCIAL STATEMENTS

West Baton Rouge Council on Aging, Inc.  
Port Allen, Louisiana

June 30, 2002

Note 1 - Summary Of Significant Accounting Policies

a. Statement of Presentation:

The accompanying financial statements conform to generally accepted accounting principles for local government units as prescribed by Statement 1, Governmental Accounting and Financial Reporting Principles published by the National Council on Governmental Accounting, and Audits of State and Local Governmental Units, the industry audit guide issued by the American Institute of Certified Public Accountants.

The local councils on the aging were created under Act No. 456 of 1964 for the welfare of the aging people in their respective parish.

b. Fund Accounting:

The accounts of the Council are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures. Government resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The various funds presented in the financial statements in this report are as follows:

Governmental Fund types

Governmental funds are those through which most governmental functions of the Council are financed. The acquisition, use and balances of the Council's expendable financial resources and the related liabilities are accounted for through governmental funds. The measurement focus is upon determination of changes in financial position, rather than upon net income determination. The following are the Council's governmental fund types:

General Fund - The General Fund is the general operating fund of the Council. It is used to account for all financial resources except those required to be accounted for in another fund.



Note 1 - Summary Of Significant Accounting Policies (continued)

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes. Most of the Council's special revenue funds are provided by GOEA. The Title III funds are provided by the United States Department of Health and Human Services - Administration on Aging through the Governor's Office of Elderly Affairs which in turn "passes through" the funds to the Council.

The following are the funds which comprise the Council's Special Revenue Funds:

Title III B - Supportive Services Fund

The Title III - B Supportive Services Fund is used to account for funds which are to provide a variety of social services; such as, information and assistance, access services, in-home services, community services, legal assistance, and outreach for people age 60 and older.

Title III C-1 Fund

The Title III C-1 Fund is used to account for funds which are used to provide nutritional, congregate meals to the elderly in strategically located centers.

Title III C-2 Home Delivered Meals Fund

Title III C-2 fund is used to account for funds which are used to provide nutritional, home-delivered meals to homebound older persons.

Title III-D Fund

The Title III-D Fund is used to account for funds used for disease prevention and health promotion activities of services, such as; (1) equipment and materials (scales to weigh people, educational materials, and exercise equipment), (2) home injury control, (3) medication management, (4) mental health, and (5) nutrition (assessment/screening, counseling, and education). The law directs the state agency administering this program to "give priority to areas of the state which are medically underserved and in which there are a large number of older individuals" .

Title III-E Fund

The Title III-E Fund is used to account for funds which are used to provide continuing education services to assist individuals to acquire knowledge about services and/or caregiving roles and needs.

### Senior Center Fund

The Senior Center Fund is used to account for the administration of Senior Center program funds appropriated by the Louisiana Legislature to the Governor's Office of Elderly Affairs, which in turn passes through the funds to the Council. This program provides community service centers at which older persons receive supportive services and participate in activities which foster their independence and involvement in and with the community.

### Audit Fund

The Audit Fund is used to account for funds received from the Governor's Office of Elderly Affairs that are restricted to use as a supplement to pay for the cost of having an annual audit of the Council's financial statements.

### Supplemental Senior Center Fund

The Louisiana Legislature appropriated additional money for various councils on aging through the state to be used to supplement the primary state grant for senior centers. West Baton Rouge Council on Aging, Inc. was one of the parish councils to receive a supplemental grant. These funds are passed through the Governor's Office of Elderly Affairs.

### Utility Assistance Fund - Project Care

The Utility Assistance Fund is used to account for the administration of programs that are sponsored by local utility companies. The companies collect contributions from service customers and employees and remit the funds directly to the Council or to the Louisiana Association of Councils on Aging (LACOA), which in turn remits funds relating to West Baton Rouge Parish to the Council. These funds are used to provide financial assistance to the elderly for the payment of their utility bills.

### Account Groups

An account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources. The following two account groups are not "funds".

General Fixed Assets

The fixed assets (capital outlays) used in governmental fund type operations of the Council on Aging, are accounted for (capitalized) in the General Fixed Assets Account Group and are recorded as expenditures in the government fund types when purchased.

General Long-Term Debt

Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Accounting Group. The General Long-Term Debt Accounting Group report only the measurement of financial position and is not involved with measurement of changes in fund balance.

c. Basis of Accounting:

Governmental funds are maintained on the modified accrual basis of accounting wherein revenues are recognized in the accounting period in which they become available and measurable. Expenditures are recognized in the accounting period in which the liability is incurred, if measurable.

d. Transfers:

Advances between funds which are not expected to be repaid are accounted for as transfers. In those cases where repayment is expected, the advances are accounted for as an asset or liability through the various due from and due to accounts.

e. Budget Policy:

Budgets for the programs are prepared by the Council's Executive Director and approved by the grantors. Budgets for the General Fund are approved by the Council's Board of Directors.

f. Compensated Absences:

For governmental fund types, the Council's liability for accumulated unpaid vacation has been recorded in the general long - term debt group of accounts. The liability has been determined using the number of vested vacation hours for each employee multiplied by the employee's current wage rate at the end of the year. Accrued vacation benefits will be paid from future years' resources and will be recorded as fund expenditures in the various governmental funds in the year in which they are paid or become due on demand to terminated employees. The Council's sick leave policy does not provide for the vesting of sick leave where payment would have to be made to a terminated employee for any unused portion.



g. Overview - Total Columns on Combined Statements:

Total columns on the combined statements are captioned "memorandum only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not represent results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to consolidation. Interfund eliminations, if any, have not been made in the aggregation of this data.

Note 2 - Board of Director's Compensation

The Board of Directors is a voluntary Board; therefore, no compensation has been paid to any member.

Note 3 - Financial Assistance - West Baton Rouge Parish Government

The West Baton Rouge Parish Government provides vehicles for use in the Council's programs and pays the related van insurance. Additionally, the Council's facilities and land is owned by the Parish. No rent is charged and the Parish also pays the building insurance.

Note 4 - Income Tax Status

The Council, a non-profit corporation, is exempt from federal income taxes under Section 501(C)(3) of the Internal Revenue Code.

Note 5 - Transfers

	<u>Transfers Out</u>	<u>Transfers In</u>
<u>SPECIAL REVENUE FUNDS</u>		
West Baton Rouge Millage		
Title III B	\$257,362	\$ -
Title III C-2	83,976	-
Title III C-1	12,166	-
Title III B		
West Baton Rouge Millage	-	257,362
Supplemental Senior Center	-	4,500
Senior Center	-	18,530
PCOA	-	21,779
Title III C-2		
West Baton Rouge Millage	-	83,976
Title III C-1		
West Baton Rouge Millage	-	12,166
Supplemental Senior Center		
Title III B	4,500	-
Senior Center		
Title III B	18,530	-
<u>GENERAL FUND</u>		
PCOA		
Title III B	21,779	-
Senior Activities		
Other Local Fund	-	2,474
Other Local Fund		
Senior Activities	<u>2,474</u>	<u>-</u>
Total	<u>\$400,787</u>	<u>\$400,787</u>

Note 6 - Economic Dependency

The Council receives a significant portion of its revenue from funds provided through grants administered by the Louisiana Governor's Office of Elderly Affairs and the Capital Area Agency Aging-District II, Inc. The grant amounts are appropriated each year by the federal and state governments. If significant budget cuts are made at the federal and/or state level, the amount of funds the Council receives could be reduced significantly and have an adverse impact on its operations. Management is not aware of any actions that will adversely affect the amount of grants the Council will receive in the next fiscal year.

The Council receives over 75% of its revenue from ad valorem taxes. The tax is due to expire in 2004. A renewal election is scheduled in January 2003. If the tax renewal fails, it will adversely impact Council operations.

Note 7 - General Fixed Assets

The changes in the general fixed asset account group are as follows:

	Balance 6-30-01	Additions	Deletions	Balance 6-30-02
Furniture and equipment	\$ 29,672	-	-	29,672
Vehicles	<u>170,211</u>	<u>23,200</u>	<u>-</u>	<u>193,411</u>
	<u>\$199,883</u>	<u>\$ 23,200</u>	<u>\$ -</u>	<u>\$ 223,083</u>

Note 8 - Pension Plan

On September 22, 1994 the Council established a full service 401(a) defined contribution plan, effective January 1, 1995. Under this plan the Council contributes 4% of the compensation earned by eligible employees into the plan. For the year ended June 30, 2002, the Council contributed \$ 12,846.

Note 9 - Ad Valorem Tax/Bond Issue

On May 15, 1996, the Parish of West Baton Rouge issued a \$500,000 Certificate of Indebtedness to finance the construction of a new facility to be used by the West Baton Rouge Council on Aging. The bonds will be retired using the ad valorem tax funds dedicated to the Council on Aging. During the year ended June 30, 2002, the Council received \$432,317 in ad valorem tax. The Council incurred debt service expenditures of \$62,955 for the year ended June 30, 2002. The ad valorem tax will expire in 2004. A tax renewal election is scheduled for January 2003.

Note 10 - New Reporting Standard

In June 1999, The Governmental Accounting Standards Board (GASB) issued Statement 34 "Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments." This Statement establishes new financial reporting requirements for state and local governments throughout the United States. When implemented, it will require new information and restructure much of the information that governments have presented in the past. Comparability with reports issued in all prior years will be affected. The Council is required to implement this standard for the fiscal year ending June 30, 2004. The Council has not yet determined the full impact that adoption of GASB Statement 34 will have on the financial statements.

Note 11 - Deposits With Financial Institutions

At June 30 2002, The Council had bank balances totaling \$286,367. Bank balances totaling \$100,000 are collateralized by federal deposit insurance while deposits of \$186,367 are collateralized by securities held by the depository bank in the Council's name.



**SUPPLEMENTARY FINANCIAL INFORMATION**

COMBINING SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES  
SPECIAL REVENUE FUNDS

West Baton Rouge Council on Aging, Inc.  
Port Allen, Louisiana  
For the year ended June 30, 2002

	<u>Title III-B</u> <u>(Social</u> <u>Services)</u>	<u>Title III C-1</u> <u>(Congregate</u> <u>Meals)</u>
<u>REVENUES</u>		
Ad valorem taxes	\$ -	\$ -
Intergovernmental:		
Capital Area Agency on Aging-		
District II, Inc.	34,970	10,810
Other:		
Contributions	2,293	5,425
Project Care	-	-
Other	-	-
Total revenues	<u>37,263</u>	<u>16,235</u>
<u>EXPENDITURES</u>		
Current:		
Personnel	251,082	25,389
Operating services		
and supplies	65,215	2,777
Project Care	-	-
Capital outlay	-	-
Debt service	-	-
Other	23,137	235
Travel	-	-
Total expenditures	<u>339,434</u>	<u>28,401</u>
Excess of revenues		
over (under)		
expenditures	(302,171)	(12,166)
<u>OTHER FINANCING SOURCES (USES)</u>		
Operating transfers in	302,171	12,166
Operating transfers out	-	-
Excess (deficiency)		
of revenues and other		
sources over expendi-	-	-
tures and other uses		
<u>FUND BALANCE</u>		
Beginning of year	-	-
End of year	\$ -	\$ -

<u>Senior Center</u>	<u>Title III C-2 (Home Deli- vered Meals)</u>	<u>Audit</u>
\$ -	\$ -	\$ -
18,530	4,422	508
-	7,869	-
-	-	-
-	-	-
<u>18,530</u>	<u>12,291</u>	<u>508</u>
-	87,882	-
-	7,519	-
-	-	-
-	-	-
-	-	-
-	-	508
-	866	-
<u>-</u>	<u>96,267</u>	<u>508</u>
18,530	(83,976)	-
-	83,976	-
<u>(18,530)</u>	<u>-</u>	<u>-</u>
-	-	-
-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

	<u>Project Care</u>	<u>Title III-D (In Home Services)</u>
<u>REVENUES</u>		
Ad valorem taxes	\$ -	\$ -
Intergovernmental:		
Capital Area Agency on Aging- District II, Inc.	-	1,050
Other:		
Contributions	-	-
Project Care	6,866	-
Other	-	-
Total revenues	<u>6,866</u>	<u>1,050</u>
<u>EXPENDITURES</u>		
Current:		
Personnel	-	-
Operating services and supplies	-	1,050
Project Care	2,940	-
Capital outlay	-	-
Debt service	-	-
Other	-	-
Travel	-	-
Total expenditures	<u>2,940</u>	<u>1,050</u>
Excess of revenues over (under) expenditures	3,926	-
<u>OTHER FINANCING SOURCES (USES)</u>		
Operating transfers in	-	-
Operating transfers out	-	-
Excess (deficiency) of revenues and other sources over expendi- tures and other uses	3,926	-
<u>FUND BALANCE</u>		
Beginning of year	<u>218</u>	<u>-</u>
End of year	\$ <u>4,144</u>	\$ <u>-</u>

<u>West Baton Rouge Millage</u>	<u>Title III-E</u>	<u>Supplemental Senior Center</u>	<u>Total</u>
\$432,317	\$ -	\$ -	\$432,317
-	776	4,500	75,566
-	-	-	15,587
-	-	-	6,866
-	-	-	-
<u>432,317</u>	<u>776</u>	<u>4,500</u>	<u>530,336</u>
-	508	-	364,861
5,522	268	-	82,351
-	-	-	2,940
23,200	-	-	23,200
62,955	-	-	62,955
5,288	-	-	29,168
-	-	-	866
<u>96,965</u>	<u>776</u>	<u>-</u>	<u>566,341</u>
335,352	-	4,500	(36,005)
-	-	-	398,313
<u>(353,504)</u>	<u>-</u>	<u>(4,500)</u>	<u>(376,534)</u>
(18,152)	-	-	(14,226)
<u>240,509</u>	<u>-</u>	<u>-</u>	<u>240,727</u>
<u>\$222,357</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$226,501</u>

COMBINING SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES  
GENERAL FUNDS

West Baton Rouge Council on Aging, Inc.  
 Port Allen, Louisiana  
 For the year ended June 30, 2002

	<u>Senior Activities</u>	<u>PCOA</u>	<u>Other Local</u>	<u>Total</u>
<u>REVENUES</u>				
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental:				
Capital Area Agency on				
Aging - District II, Inc.	-	-	-	-
State of Louisiana	-	21,779	-	21,779
Other:				
Contributions	-	-	-	-
Interest Income	-	-	3,572	3,572
Other	5,748	-	1,840	7,588
In kind	-	-	6,000	6,000
Total revenues	<u>5,748</u>	<u>21,779</u>	<u>11,412</u>	<u>38,939</u>
<u>EXPENDITURES</u>				
Current:				
Operating services				
and supplies	-	-	-	-
Other	8,222	-	2,979	11,201
In Kind	-	-	6,000	6,000
Capital outlay	-	-	-	-
Total expenditures	<u>8,222</u>	<u>-</u>	<u>8,979</u>	<u>17,201</u>
Excess of revenues				
over (under)				
expenditures	(2,474)	21,779	2,433	21,738
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating transfers in	2,474	-	-	2,474
Operating transfers out	-	(21,779)	(2,474)	(24,253)
Excess (deficiency)				
of revenues and other				
sources over expendi-				
tures and other uses	-	-	(41)	(41)
<u>FUND BALANCE</u>				
Beginning of year	<u>553</u>	<u>-</u>	<u>61,680</u>	<u>62,233</u>
End of year	\$ <u>553</u>	\$ <u>-</u>	\$ <u>61,639</u>	\$ <u>62,192</u>

SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

West Baton Rouge Council on Aging, Inc.  
 Port Allen, Louisiana  
 For the year ended June 30, 2002

<u>Grants Passed Through</u> <u>State of Louisiana and</u> <u>Capital Area Agency on</u> <u>Aging</u>	<u>Federal</u> <u>CFDA</u> <u>Number</u>	<u>Program</u> <u>Award</u> <u>Amount</u>	<u>Revenue</u> <u>Recognized</u>	<u>Expenditures</u>
Capital Area Agency on Aging - District II, Inc.				
Title III Part C-1	93.045	\$ 9,188	\$ 9,188	\$ 9,188
Title III Part C-2	93.045	1,998	1,998	1,998
Title III Part B	93.044	20,862	20,862	20,862
Title III Part D	93.043	1,050	1,050	1,050
National Family Caregiving Support				
Title III Part E	<u>93.052</u>	<u>590</u>	<u>590</u>	<u>590</u>
Totals		<u>\$ 33,688</u>	<u>\$33,688</u>	<u>\$33,688</u>



SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES  
BUDGET (GAAP BASIS) AND ACTUAL  
SPECIAL REVENUE FUND - TITLE III-B

WEST BATON ROUGE COUNCIL ON AGING  
PORT ALLEN, Louisiana  
FOR THE YEAR ENDED JUNE 30, 2002

<u>REVENUES</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>FAVORABLE (UNFAVORABLE) VARIANCE</u>
Ad valorem taxes	\$ -	\$ -	\$ -
Intergovernmental:			
Capital Area Agency on Aging District II, Inc.	34,970	34,970	-
State of Louisiana	-	-	-
Other:			
Contributions	2,293	2,293	-
Project Care	-	-	-
Other	-	-	-
Total Revenues	<u>37,263</u>	<u>37,263</u>	<u>-</u>
<u>EXPENDITURES</u>			
Current:			
Personnel	251,082	251,082	-
Operating services and supplies	65,215	65,215	-
Project Care	-	-	-
Capital outlay	-	-	-
Debt Service	-	-	-
Other	23,137	23,137	-
Travel	-	-	-
Total Expenditures	<u>339,434</u>	<u>339,434</u>	<u>-</u>
Excess of Revenues over (under) Expenditures	(302,171)	(302,171)	-
<u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in	302,171	302,171	-
Operating transfers out	-	-	-
Excess (deficiency) of revenues and other sources over expendi- tures and other uses	\$ -	\$ -	\$ -

SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES  
BUDGET (GAAP BASIS) AND ACTUAL  
SPECIAL REVENUE FUND - TITLE III C-1

WEST BATON ROUGE COUNCIL ON AGING  
PORT ALLEN, LOUISIANA  
FOR THE YEAR ENDED JUNE 30, 2002

<u>REVENUES</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>FAVORABLE (UNFAVORABLE) VARIANCE</u>
Ad valorem taxes	\$ -	\$ -	\$ -
Intergovernmental:			
Capital Area Agency on Aging District II, Inc.	10,810	10,810	-
State of Louisiana	-	-	-
Other:			
Contributions	5,425	5,425	-
Project Care	-	-	-
Other	-	-	-
<b>Total Revenues</b>	<u>16,235</u>	<u>16,235</u>	<u>-</u>
<u>EXPENDITURES</u>			
Current:			
Personnel	25,389	25,389	-
Operating services and supplies	2,777	2,777	-
Project Care	-	-	-
Capital outlay	-	-	-
Debt Service	-	-	-
Other	235	235	-
Travel	-	-	-
<b>Total Expenditures</b>	<u>28,401</u>	<u>28,401</u>	<u>-</u>
Excess of Revenues over (under) Expenditures	(12,166)	(12,166)	-
<u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in	12,166	12,166	-
Operating transfers out	-	-	-
Excess (deficiency) of revenues and other sources over expendi- tures and other use	\$ -	\$ -	\$ -

SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES  
BUDGET (GAAP BASIS) AND ACTUAL  
SPECIAL REVENUE FUND - SENIOR CENTER

WEST BATON ROUGE COUNCIL ON AGING  
PORT ALLEN, LOUISIANA  
FOR THE YEAR ENDED JUNE 30, 2002

<u>REVENUES</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>FAVORABLE (UNFAVORABLE) VARIANCE</u>
Ad valorem taxes	\$ -	\$ -	\$ -
Intergovernmental:			
Capital Area Agency on Aging District II, Inc.	18,530	18,530	-
State of Louisiana	-	-	-
Other:			
Contributions	-	-	-
Project Care	-	-	-
Total Revenues	<u>18,530</u>	<u>18,530</u>	<u>-</u>
<u>EXPENDITURES</u>			
Current:			
Personnel	-	-	-
Operating services and supplies	-	-	-
Project Care	-	-	-
Capital outlay	-	-	-
Debt Service	-	-	-
Other	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues over (under)			
Expenditures	18,530	18,530	-
<u>OTHER FINANCING SOURCES</u> <u>(USES)</u>			
Operating transfers in	-	-	-
Operating transfers out	<u>(18,530)</u>	<u>(18,530)</u>	<u>( - )</u>
Excess (deficiency) of revenues and other sources over expendi- tures and other uses	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES  
BUDGET (GAAP BASIS) AND ACTUAL  
SPECIAL REVENUE FUND - TITLE III C-2

WEST BATON ROUGE COUNCIL ON AGING  
PORT ALLEN, LOUISIANA  
FOR THE YEAR ENDED JUNE 30, 2002

<u>REVENUES</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>FAVORABLE (UNFAVORABLE) VARIANCE</u>
Ad valorem taxes	\$ -	\$ -	\$ -
Intergovernmental:			
Capital Area Agency on Aging District II, Inc.	4,422	4,422	-
State of Louisiana	-	-	-
Other:			
Contributions	7,869	7,869	-
Project Care	-	-	-
Other	-	-	-
Total Revenues	<u>12,291</u>	<u>12,291</u>	<u>-</u>
<u>EXPENDITURES</u>			
Current:			
Personnel	87,882	87,882	-
Operating services and supplies	7,519	7,519	-
Project Care	-	-	-
Capital outlay	-	-	-
Debt Service	-	-	-
Other	-	-	-
Travel	<u>866</u>	<u>866</u>	<u>-</u>
Total Expenditures	<u>96,267</u>	<u>96,267</u>	<u>-</u>
Excess of Revenues over (under)			
Expenditures	(83,976)	(83,976)	-
<u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in	83,976	83,976	-
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over expendi- tures and other uses	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES  
BUDGET (GAAP BASIS) AND ACTUAL  
SPECIAL REVENUE FUND - AUDIT

WEST BATON ROUGE COUNCIL ON AGING  
PORT ALLEN, LOUISIANA  
FOR THE YEAR ENDED JUNE 30, 2002

<u>REVENUES</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>FAVORABLE (UNFAVORABLE) VARIANCE</u>
Ad valorem taxes	\$ -	\$ -	\$ -
Intergovernmental:			
Capital Area Agency on Aging District II, Inc.	508	508	-
State of Louisiana	-	-	-
Other:			
Contributions	-	-	-
Project Care	-	-	-
Total Revenues	<u>508</u>	<u>508</u>	<u>-</u>
<u>EXPENDITURES</u>			
Current:			
Personnel	-	-	-
Operating services and supplies	-	-	-
Project Care	-	-	-
Capital outlay	-	-	-
Debt Service	-	-	-
Other	508	508	-
Total Expenditures	<u>508</u>	<u>508</u>	<u>-</u>
Excess of Revenues over (under) Expenditures	-	-	-
<u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in	-	-	-
Operating transfers out	-	-	-
Excess (deficiency) of revenues and other sources over expendi- tures and other uses	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES  
BUDGET (GAAP BASIS) AND ACTUAL  
SPECIAL REVENUE FUND - PROJECT CARE

WEST BATON ROUGE COUNCIL ON AGING  
PORT ALLEN, LOUISIANA  
FOR THE YEAR ENDED JUNE 30, 2002

<u>REVENUES</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>FAVORABLE (UNFAVORABLE) VARIANCE</u>
Ad valorem taxes	\$ -	\$ -	\$ -
Intergovernmental:			
Capital Area Agency on Aging District II, Inc.	-	-	-
State of Louisiana	-	-	-
Other:			
Contributions	-	-	-
Project Care	<u>6,866</u>	<u>6,866</u>	<u>-</u>
Total Revenues	<u>6,866</u>	<u>6,866</u>	<u>-</u>
<u>EXPENDITURES</u>			
Current:			
Personnel	-	-	-
Operating services and supplies	-	-	-
Project Care	2,940	2,940	-
Capital outlay	-	-	-
Debt Service	-	-	-
Other	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>2,940</u>	<u>2,940</u>	<u>-</u>
Excess of Revenues over (under)			
Expenditures	3,926	3,926	-
<u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in	-	-	-
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over expendi- tures and other uses	<u>\$ 3,926</u>	<u>\$ 3,926</u>	<u>\$ -</u>



SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES  
BUDGET (GAAP BASIS) AND ACTUAL  
SPECIAL REVENUE FUND - TITLE III - D

WEST BATON ROUGE COUNCIL ON AGING  
PORT ALLEN, LOUISIANA  
FOR THE YEAR ENDED JUNE 30, 2002

<u>REVENUES</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>FAVORABLE (UNFAVORABLE) VARIANCE</u>
Ad valorem taxes	\$ -	\$ -	\$ -
Intergovernmental:			
Capital Area Agency on Aging District II, Inc.	1,050	1,050	-
State of Louisiana	-	-	-
Other:			
Contributions	-	-	-
Project Care	-	-	-
Total Revenues	<u>1,050</u>	<u>1,050</u>	<u>-</u>
<u>EXPENDITURES</u>			
Current:			
Personnel	-	-	-
Operating services and supplies	1,050	1,050	-
Project Care	-	-	-
Capital outlay	-	-	-
Debt Service	-	-	-
Other	-	-	-
Total Expenditures	<u>1,050</u>	<u>1,050</u>	<u>-</u>
Excess of Revenues over (under) Expenditures	-	-	-
<u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in	-	-	-
Operating transfers out	-	-	-
Excess (deficiency) of revenues and other sources over expendi- tures and other uses	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>



SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES  
BUDGET (GAAP BASIS) AND ACTUAL  
SPECIAL REVENUE FUND - WEST BATON ROUGE MILLAGE

WEST BATON ROUGE COUNCIL ON AGING  
PORT ALLEN, LOUISIANA  
FOR THE YEAR ENDED JUNE 30, 2002

<u>REVENUES</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>FAVORABLE (UNFAVORABLE) VARIANCE</u>
Ad valorem taxes	\$432,317	\$432,317	\$ -
Intergovernmental:			
Capital Area Agency on Aging District II, Inc.	-	-	-
State of Louisiana	-	-	-
Other:			
Contributions	-	-	-
Project Care	-	-	-
Total Revenues	<u>432,317</u>	<u>432,317</u>	<u>-</u>
<u>EXPENDITURES</u>			
Current:			
Personnel	-	-	-
Operating services and supplies	5,522	5,522	-
Project Care	-	-	-
Capital outlay	23,200	23,200	-
Debt Service	62,955	62,955	-
Other	5,288	5,288	-
Total Expenditures	<u>96,965</u>	<u>96,965</u>	<u>-</u>
Excess of Revenues over (under) Expenditures	335,352	335,352	-
<u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in	-	-	-
Operating transfers out	<u>(353,504)</u>	<u>(353,504)</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over expendi- tures and other uses	<u>\$ (18,152)</u>	<u>\$ (18,152)</u>	<u>\$ -</u>

SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES  
BUDGET (GAAP BASIS) AND ACTUAL  
SPECIAL REVENUE FUND - TITLE III-E

WEST BATON ROUGE COUNCIL ON AGING  
PORT ALLEN, LOUISIANA  
FOR THE YEAR ENDED JUNE 30, 2002

<u>REVENUES</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>FAVORABLE (UNFAVORABLE) VARIANCE</u>
Ad valorem taxes	\$ -	\$ -	\$ -
Intergovernmental:			
Capital Area Agency on Aging District II, Inc.	776	776	-
State of Louisiana	-	-	-
Other:			
Contributions	-	-	-
Project Care	-	-	-
Total Revenues	<u>776</u>	<u>776</u>	<u>-</u>
<u>EXPENDITURES</u>			
Current:			
Personnel	508	508	-
Operating services and supplies	268	268	-
Project Care	-	-	-
Capital outlay	-	-	-
Debt Service	-	-	-
Other	-	-	-
Total Expenditures	<u>776</u>	<u>776</u>	<u>-</u>
Excess of Revenues over (under) Expenditures	-	-	-
<u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in	-	-	-
Operating transfers out	-	-	-
Excess (deficiency) of revenues and other sources over expendi- tures and other uses	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES  
BUDGET (GAAP BASIS) AND ACTUAL  
SPECIAL REVENUE FUND - SUPPLEMENTAL SENIOR CENTER

WEST BATON ROUGE COUNCIL ON AGING  
PORT ALLEN, LOUISIANA  
FOR THE YEAR ENDED JUNE 30, 2002

<u>REVENUES</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>FAVORABLE (UNFAVORABLE) VARIANCE</u>
Ad valorem taxes	\$ -	\$ -	\$ -
Intergovernmental:			
Capital Area Agency on Aging District II, Inc.	4,500	4,500	-
State of Louisiana	-	-	-
Other:			
Contributions	-	-	-
Project Care	-	-	-
Total Revenues	<u>4,500</u>	<u>4,500</u>	<u>-</u>
<u>EXPENDITURES</u>			
Current:			
Personnel	-	-	-
Operating services and supplies	-	-	-
Project Care	-	-	-
Capital outlay	-	-	-
Debt Service	-	-	-
Other	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues over (under) Expenditures	4,500	4,500	-
<u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in	-	-	-
Operating transfers out	<u>(4,500)</u>	<u>(4,500)</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over expendi- tures and other uses	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES  
BUDGET (GAAP BASIS) AND ACTUAL  
GENERAL FUND - PCOA

WEST BATON ROUGE COUNCIL ON AGING  
PORT ALLEN, LOUISIANA  
FOR THE YEAR ENDED JUNE 30, 2002

<u>REVENUES</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>FAVORABLE (UNFAVORABLE) VARIANCE</u>
Ad valorem taxes	\$ -	\$ -	\$ -
Intergovernmental:			
Capital Area Agency on Aging District II, Inc.	-	-	-
State of Louisiana	21,779	21,779	-
Other:			
Contributions	-	-	-
Project Care	-	-	-
Total Revenues	<u>21,779</u>	<u>21,779</u>	<u>-</u>
<u>EXPENDITURES</u>			
Current:			
Personnel	-	-	-
Operating services and supplies	-	-	-
Project Care	-	-	-
Capital outlay	-	-	-
Debt Service	-	-	-
Other	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues over (under) Expenditures	21,779	21,779	-
<u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in	-	-	-
Operating transfers out	<u>(21,779)</u>	<u>(21,779)</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over expendi- tures and other uses	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

COMPARATIVE SCHEDULE OF GENERAL FIXED ASSETS AND CHANGES IN  
GENERAL FIXED ASSETS

West Baton Rouge Council on Aging, Inc.  
Port Allen, Louisiana

For the year ended June 30, 2002

	Balance June 30, <u>2001</u>	<u>Additions</u>	<u>Deletions</u>	Balance June 30, <u>2002</u>
General Fixed Assets:				
Vehicles	170,211	23,200	-	193,411
Office Furniture and Equipment	<u>29,672</u>	<u>-</u>	<u>-</u>	<u>29,672</u>
Total Fixed Assets	\$199,883	\$ 23,200	\$ -	\$223,083
Investment in General Fixed Assets:				
Property acquired with funds from -				
Section 18	1,780	-	-	1,780
Millage	181,318	23,200	-	204,518
Title III C-2	1,453	-	-	1,453
Title III B	2,900	-	-	2,900
Title III C-1	482	-	-	482
Title III D	-	-	-	-
Title III F	-	-	-	-
Line item	-	-	-	-
Senior center	-	-	-	-
Senior Activities	-	-	-	-
Interest	<u>11,950</u>	<u>-</u>	<u>-</u>	<u>11,950</u>
Total Investments in General Fixed Assets	\$ <u>199,883</u>	\$ <u>23,200</u>	\$ <u>-</u>	\$ <u>223,083</u>

OTHER



FINDINGS AND RECOMMENDATIONS  
Internal Accounting and Administrative Controls and Compliance

West Baton Rouge Council on Aging, Inc.  
Port Allen, Louisiana

June 30, 2002

There were no material deficiencies found in compliance or in the Internal Accounting and Administrative Controls which required corrective action for the year ended June 30, 2002.

CORRECTIVE ACTION TAKEN ON PRIOR YEAR FINDINGS

West Baton Rouge Council on Aging, Inc.  
Port Allen, Louisiana

June 30, 2002

Last year I reported no findings or recommendations related to internal controls or administrative controls which required corrective action.

EXIT CONFERENCE

West Baton Rouge Council on Aging, Inc.  
Port Allen, Louisiana

June 30, 2002

The exit conference was held on August 14, 2002, the last day of field work of the audit. Those in attendance were Michael R. Choate, Certified Public Accountant; and Marsha B. Turner, Executive Director of the Council. The observations and findings of the audit were discussed.